

**SUMMARY OF MAJOR CHANGES TO  
DFAS-IN REGULATION 37-1, APPENDIX S**

**All changes are denoted by blue font**

Substantive revisions are denoted by a ★ preceding the section,  
paragraph, table or figure that includes the revision

Hyperlinks are denoted by *underlined, bold, italic, blue font*

PREVIOUS PARAGRAPH (Unless otherwise noted.)	EXPLANATION OF CHANGE/REVISION
TRC CM (Updated)	This code identifies reimbursements collected from mandatory funding sources

## APPENDIX S

TRANSACTION REPORT CODES

Transaction Report Codes are the financial data identifiers used to identify the type of transactions. These codes vary from report to report and are presented in tables S-1, S-2, and S-3.

TRCS FOR RCS CSCFA-218			
TRC	Explanation	TRC	Explanation
1A	Annual funding program.	37	Civilian end strength (CMOD).
1B	Commitment authority.	38	Cumulative civilian man-months.
1C	Funds received.	41	Annual program.
1D	Cumulative recoveries of prior-year obligations (formerly called deobligations).	42	Funds available. <sup>1</sup>
1J	Cumulative obligations.	43	Commitments outstanding. <sup>1</sup>
1K	Cumulative disbursements.	44	Cumulative obligations. <sup>2</sup>
1P	Commitments outstanding.	45	Cumulative recoveries. <sup>2</sup>
1S	Undelivered orders.	46	Cumulative disbursements. <sup>1</sup>
1V	Accounts payable.	47	MDEP disbursements
16	Advances, grants, non-government.	48	MDEP accruals
17	Advances, contracts.	85	Prompt Payment Act performance
18	Advances, all other, Government.	ZE	Unliquidated obligations, end of period (EOP).
19	Advances, all other, non-government.	ZB	Unobligated balance--EOP.
★23	Accruals/expenses/records accounts payable without advance.		
25	Annual program - weapons systems.		
26	Functional cost accounts (FCA).		
27	FCA disbursements		
33	Military personnel expense (composite standard rate less (PCS)		
★34	FCA accruals/expenses/records accounts payable without advance.		
Notes:			
<sup>1</sup> TRC's 41 through 46 are used monthly by the Corps of Engineers ONLY to report their Military Construction Project Level data for New/Major construction.			
<sup>2</sup> TRC's 44 and 45 are used BY ALL OA's to report MDEP data.			

Table S-1

TRCS FOR RCS CSCFA-112/RCS CSCAA-118 REPORTS			
TRC	Explanation	TRC	Explanation
AX	Outstanding receivable (interest).	C5	Interest collected during the fiscal year.
CA	Annual reimbursement program--funded.	C6	Interest written off during the fiscal year.
CD	Orders received--funded.	DA	Annual reimbursable program--automatic.
CE	Reimbursements Earned--funded.	DD	Orders received--automatic.
CF	Reimbursements collected--funded.	DE	Reimbursements earned--automatic.
CG	Unfilled orders, EOP--funded.	DF	Reimbursements collected--automatic.
CH	Reimbursements receivable, EOP--funded.	DG	Unfilled orders, EOP--automatic.
CJ	Transfers for collection--laundry	DH	Reimbursement receivables, EOP--automatic.
CK	Transfers for collection--property disposal.	DP	New receivables established during the year--automatic.
CL	Transfers for collection--agriculture and grazing.	DR	Repayments of receivables--automatic.
CM	Reimbursements collected from mandatory funding sources.	DT	Reclassified receivables--automatic.
CP	New receivables established during the year--funded.	DW	Amounts written off--automatic.
CR	Repayments on receivables--funded.	DX	Current receivables--automatic.
CT	Reclassified <b>receivables</b> --funded.	DY	Noncurrent receivables--automatic.
CV	Current rescheduled receivables--funded	DZ	Current Rescheduled receivables--automatic.
CW	Amounts written off--funded.	D1	Accounts receivable, beginning of year--automatic.
CX	Current receivables--funded.	D2	Noncurrent rescheduled receivables--automatic.
CY	Noncurrent receivables--funded.	FP	New receivables established during the year--other.
C1	Accounts receivable, beginning balance--funded.	FR	Repayments on receivables--other.
C2	Noncurrent rescheduled receivables--funded.	FT	Reclassified receivables--other.
C3	Interest charged beginning balance.	FW	Amounts written off--other.
C4	New interest charges assessed during the fiscal year.	FX	Outstanding receivables--other.

Table S-2

TRCS FOR RCS CSCFA-112/RCS CSCAA-118 REPORTS (CONTINUED)			
TRC	Explanation	TRC	Explanation
FY	Noncurrent receivables--other.	L6	Penalties written off during fiscal year.
FZ	Current Rescheduled receivables--other.	PX	Outstanding receivables (administrative charges).
F1	Accounts receivable, beginning of year--other.	P3	Beginning balance--administrative cost.
F2	Noncurrent rescheduled receivables--other.	P4	New administrative cost assessed during fiscal year.
HP	New receivables established during the year--travel advances.	P5	Administrative cost collected during fiscal year.
HR	Repayments on receivables--travel advances.	P6	Administrative cost written off during fiscal year.
HT	Reclassified receivables--travel advances.	TJ	Other income--current year (DWCF-SMA)--memo entry.
HW	Amounts written off--travel advances.	TK	Other income--prior year (DWCF-SMA)--memo entry.
HX	Current receivables--travel advances.	WP	New receivables established during the year--other advances.
HY	Noncurrent receivables--travel advances.	WR	Repayments on receivables--other advances.
HZ	Rescheduled receivables--travel advances.	WT	Reclassified receivables--other advances.
H1	Outstanding travel advances, beginning of year.	WW	Amounts written off--other advances.
H2	Noncurrent rescheduled travel advances.	WX	Current receivables--other advances.
LX	Outstanding receivables (penalties).	WY	Noncurrent receivables--other advances.
L3	Beginning balance--penalties.	WZ	Rescheduled receivables--other advances.
L4	New penalties assessed during current fiscal year.	W1	Outstanding other advances--beginning of year.
L5	Penalties collected during fiscal year.	W2	Noncurrent rescheduled other advances.

Table S-2 (Continued)

TRCS FOR RCS CSCFA-302/RCS CSCFA-304 REPORTS		
TRC	RCS	Explanation
27A	302	Cash collections--funded reimbursements, for self.
27D	302	Cash collections--automatic reimbursements, for self. (includes DBOF, Army Management Fund, and DOD Appropriation 97X4090 with limits 1122, 0073, and 0197).
27E	302	Miscellaneous collections--commissary operations (DECA only), for self.
27F	302	Miscellaneous collections--commissary operations (DECA only), for others.
27K	304	Cash collections--funded reimbursements, by others.
27L	304	Cash collections--automatic reimbursements, by others (includes DBOF, AMF, excludes APA customer program).
32A	302	Cash disbursements/refunds for Army Open, Special, and Restricted Allotments (includes Department 97 basic symbol 0300, limitation 0100 (DSSN 6349) and symbol 0102, limitation 0100).
32B	302	Cash reimbursements for Army Open, Special Open, and Restricted Open Allotments.
32C	302	Cash reimbursements and collections of DO and DA deposits identified in AR/DA Pam 37-100-FY
32D	302	Cash collections to miscellaneous receipt accounts identified in DFAS Manual 37-100-FY
33A	302	Cash disbursements within Federal Government for self.
33C	304	Interfund clearance records.
33G	302	Cash disbursements, outside Federal Government for self.
34A	302	TFO within-Army disbursements/reimbursements.
35A	304	TBO disbursements--within Federal Government.
35C	304	TBO disbursements--outside Federal Government. Also, this TRC is used to report all rejected transactions with OA 99 on the RCS CSCFA-304 report.
36A	302	DOD currency fluctuation and open allotment other than Army (excludes US Air Force basic symbol 3500 with budget project 51*, 53*, 56*, or 059101 and USAF FSN 503725).
36B	302	Cash disbursements and reimbursements--cross-disbursing applicable to other departments and agencies as authorized by approved agreements.
36C	302	Cash disbursements and reimbursements--other service funds allotted to US Army activities.
36D	302	Restricted to Transportation Operations Directorate, US Army Finance and Accounting Center.
OAR	302	Statement of accountability data.
OAS	302	Letter of credit data.

Table S-3